

Summary: Special Revenue Funds

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ <i>Expenditures</i>					
Personnel	\$34,500	\$164,455	\$242,460	\$144,987	\$132,686
Operating	\$3,808,187	\$4,730,567	\$4,050,958	\$4,192,764	\$4,192,112
Capital	\$775,491	\$2,385,125	\$2,186,466	\$191,218	\$161,218
Transfers	\$856,455	\$961,755	\$1,109,351	\$1,339,755	\$1,653,606
Total Expenditures	\$5,474,634	\$8,241,902	\$7,589,235	\$5,868,724	\$6,139,622
▽ <i>Revenues</i>					
Taxes	\$4,059,243	\$4,137,917	\$4,242,287	\$4,183,920	\$4,186,974
Licenses & Permits	\$3,093,750	\$0	\$0	\$0	\$0
Investment Income	\$80,958	\$0	\$7,733	\$3,305	\$11,620
Service Charges	\$1,274,211	\$1,168,222	\$1,338,227	\$1,274,211	\$1,274,211
Other Fin. Sources	\$150,000	\$2,935,763	\$0	\$589,327	\$666,817
Total Revenues	\$8,658,163	\$8,241,902	\$5,588,247	\$6,050,763	\$6,139,622
Net Expenditures	(\$3,183,529)	\$0	\$2,000,988	(\$182,039)	\$0
FTEs	0.00	0.00	4.00	4.00	0.00

FIRE DISTRICTS

PROGRAM DESCRIPTION

Fire protection in Durham County is provided within seven fire districts, which are tax-supported by residents of each respective district. Services are provided by incorporated volunteer fire departments. In addition to fire protection, Durham County fire departments provide emergency medical services within their districts. All departments respond to requests for assistance to surrounding departments and counties under mutual aid agreements. Coordination of these fire and rescue services is provided by the Durham County Fire Marshal and Emergency Medical Services departments.

The following rates are proposed for the upcoming year:

Fire Districts	FY 05-06 Tax Rate	FY 06-07 Requested Tax Rate	FY 06-07 Approved Tax Rate
Bethesda	.0650	.0650	.0650
Lebanon	.0750	.0750	.0750
Parkwood	.1100	.1100	.1100
Redwood	.1000	.1000	.1000
New Hope	.0625	.0625	.0675
Eno	.0570	.0570	.0570
Bahama	.0600	.0600	.0600

*New Hope and Eno rates established by neighboring Orange County through an inter-local agreement.

Bethesda Fire District Fund

Fund: Bethesda Fire District

Functional Area: Public Safety

Fund: 2002130000

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$500,000	\$683,705	\$449,705	\$184,304	\$165,948
Transfers	\$501,029	\$552,549	\$687,933	\$797,094	\$815,450
Total Expenditures	\$1,001,029	\$1,236,254	\$1,137,638	\$981,398	\$981,398
▽ <i>Revenues</i>					
Taxes	\$999,693	\$976,254	\$989,591	\$977,785	\$977,785
Investment Income	\$4,900	\$0	\$2,896	\$0	\$3,613
Other Fin. Sources	\$0	\$260,000	\$0	\$0	\$0
Total Revenues	\$1,004,593	\$1,236,254	\$992,487	\$977,785	\$981,398
Net Expenditures	(\$3,564)	\$0	\$145,151	\$3,613	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Note: Balance in FY 2005-2006 expenditures to be covered with approved fund balance appropriation.

Lebanon Fire District Fund

Fund: Lebanon Fire District

Functional Area: Public Safety

Fund: 2002140000

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$327,964	\$539,426	\$240,000	\$489,358	\$477,746
Transfers	\$295,221	\$296,780	\$308,992	\$423,680	\$435,292
Total Expenditures	\$623,185	\$836,206	\$548,992	\$913,038	\$913,038
▽ <i>Revenues</i>					
Taxes	\$633,120	\$689,218	\$695,782	\$693,535	\$693,535
Investment Income	\$4,023	\$0	\$1,193	\$0	\$2,367
Other Fin. Sources	\$0	\$146,988	\$0	\$217,136	\$217,136
Total Revenues	\$637,143	\$836,206	\$696,975	\$910,671	\$913,038
Net Expenditures	(\$13,958)	\$0	(\$147,983)	\$2,367	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Parkwood Fire District Fund

Fund: Parkwood Fire District

Functional Area: Public Safety

Fund: 2002150000

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$1,109,311	\$1,132,004	\$1,132,004	\$1,093,234	\$1,093,234
Total Expenditures	\$1,109,311	\$1,132,004	\$1,132,004	\$1,093,234	\$1,093,234
▽ <i>Revenues</i>					
Taxes	\$1,106,694	\$1,090,224	\$1,119,094	\$1,093,234	\$1,093,234
Investment Income	(\$1,401)	\$0	(\$799)	\$0	\$0
Other Fin. Sources	\$0	\$41,780	\$0	\$0	\$0
Total Revenues	\$1,105,294	\$1,132,004	\$1,118,295	\$1,093,234	\$1,093,234
Net Expenditures	\$4,017	\$0	\$13,709	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Note: Balance in FY 2005-2006 expenditures to be covered with approved fund balance appropriation.

Redwood Fire District Fund

Fund: Redwood Fire District

Functional Area: Public Safety

Fund: 2002160000

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$479,898	\$492,574	\$450,969	\$502,321	\$501,438
Transfers	\$60,205	\$112,426	\$112,426	\$118,981	\$119,864
Total Expenditures	\$540,103	\$605,000	\$563,395	\$621,302	\$621,302
▽ <i>Revenues</i>					
Taxes	\$471,166	\$557,729	\$563,165	\$564,080	\$564,080
Investment Income	\$1,598	\$0	\$1,129	\$0	\$1,302
Other Fin. Sources	\$50,000	\$47,271	\$0	\$55,920	\$55,920
Total Revenues	\$522,765	\$605,000	\$564,294	\$620,000	\$621,302
Net Expenditures	\$17,339	\$0	(\$899)	\$1,302	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

New Hope Fire District Fund

Fund: New Hope Fire District

Functional Area: Public Safety

Fund: 2002170000

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$38,582	\$36,443	\$36,443	\$38,341	\$41,395
Total Expenditures	\$38,582	\$36,443	\$36,443	\$38,341	\$41,395
▽ <i>Revenues</i>					
Taxes	\$40,036	\$36,443	\$38,677	\$38,166	\$41,220
Investment Income	\$281	\$0	\$127	\$0	\$175
Total Revenues	\$40,317	\$36,443	\$38,804	\$38,166	\$41,395
Net Expenditures	(\$1,736)	\$0	(\$2,361)	\$175	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Eno Fire District Fund

Fund: Eno Fire District

Functional Area: Public Safety

Fund: 2002190000

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$17,742	\$15,716	\$15,716	\$16,210	\$16,210
Total Expenditures	\$17,742	\$15,716	\$15,716	\$16,210	\$16,210
▽ <i>Revenues</i>					
Taxes	\$18,220	\$15,716	\$15,835	\$16,133	\$16,133
Investment Income	\$170	\$0	\$50	\$0	\$77
Total Revenues	\$18,390	\$15,716	\$15,885	\$16,133	\$16,210
Net Expenditures	(\$648)	\$0	(\$169)	\$77	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Bahama Fire District Fund

Fund: Bahama Fire District

Functional Area: Public Safety

Fund: 2002210000

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$331,930	\$453,461	\$453,461	\$480,937	\$480,937
Total Expenditures	\$331,930	\$453,461	\$453,461	\$480,937	\$480,937
▽ <i>Revenues</i>					
Taxes	\$465,813	\$453,461	\$493,995	\$479,567	\$479,567
Investment Income	\$3,689	\$0	\$1,043	\$0	\$1,370
Total Revenues	\$469,502	\$453,461	\$495,038	\$479,567	\$480,937
Net Expenditures	(\$137,572)	\$0	(\$41,577)	\$1,370	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Special Butner District Fund

Fund: Special Butner District

Functional Area: Public Safety

Business Area: 2002250000

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$11,661	\$11,450	\$11,450	\$15,069	\$15,069
Total Expenditures	\$11,661	\$11,450	\$11,450	\$15,069	\$15,069
▽ <i>Revenues</i>					
Taxes	\$11,709	\$11,450	\$14,880	\$14,743	\$14,743
Investment Income	\$48	\$0	\$308	\$0	\$326
Total Revenues	\$11,757	\$11,450	\$15,188	\$14,743	\$15,069
Net Expenditures	(\$96)	\$0	(\$3,738)	\$326	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

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SPECIAL PARK DISTRICT

PROGRAM DESCRIPTION

On May 27, 1986, the Durham County Commissioners established a research and production service district coterminous with the portion of the Research Triangle Park located within Durham County. The purpose of the district is to provide and maintain certain services and facilities in addition to services and facilities currently provided by the county.

The tax rate is set at .0187 for fiscal year 2006-2007.

Special Park District Fund

Fund: Special Park District

Functional Area: Economic & Physical Development

Fund: 2002220000

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$313,489	\$307,422	\$310,496	\$307,162	\$307,162
Total Expenditures	\$313,489	\$307,422	\$310,496	\$307,162	\$307,162
▽ <i>Revenues</i>					
Taxes	\$312,792	\$307,422	\$311,268	\$306,677	\$306,677
Investment Income	\$74	\$0	\$416	\$0	\$485
Total Revenues	\$312,865	\$307,422	\$311,684	\$306,677	\$307,162
Net Expenditures	\$624	\$0	(\$1,188)	\$485	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

EMERGENCY SERVICES TELEPHONE SYSTEM

On November 25, 1991, the Board of County Commissioners adopted an ordinance to impose a monthly surcharge on local GTE (now Verizon) telephone subscribers (set at \$0.60 per month). Surcharge revenues were to recover the expenses associated with 911 emergency telephone service and to finance the implementation of an enhanced E-911 emergency communications system.

In addition this fund receives Wireless 9-1-1 Surcharge monies which are segregated and tracked separately. The Wireless Surcharge amount is set by the State Legislature and is currently at \$0.80 per month.

The Emergency Communications Center has developed and executed an action plan to implement an enhanced 911 communications system (E-911). E-911 is the most advanced emergency communications system available. E-911 increases the speed and accuracy of emergency response by automatically identifying an emergency caller's address and telephone number.

For FY 2006-07 the Durham Emergency Communications Department or DECC, plans to implement a Police Priority Dispatch System Protocol. Police Priority Dispatch System Protocol is a standardized method of processing emergency requests for law enforcement. At a total cost of \$156,590 this will provide an organized method of call processing that was developed by law enforcement officers. Implementation of this program would assure that each person calling 9-1-1 with a police related emergency would receive consistently appropriate service.

Emergency Services Telephone Fund

Fund: Emergency Services Telephone

Functional Area: Public Safety

Fund: 2002240000

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ <i>Expenditures</i>					
Personnel	\$34,500	\$164,455	\$152,121	\$132,686	\$132,686
Operating	\$656,097	\$994,661	\$913,975	\$992,973	\$1,092,973
Capital	\$775,491	\$2,377,125	\$2,178,579	\$161,218	\$161,218
Total Expenditures	\$1,466,089	\$3,536,241	\$3,244,675	\$1,286,877	\$1,386,877
▽ <i>Revenues</i>					
Investment Income	\$34,247	\$0	\$0	\$1,905	\$1,905
Service Charges	\$1,274,211	\$1,168,222	\$1,338,227	\$1,274,211	\$1,274,211
Other Fin. Sources	\$0	\$2,368,019	\$0	\$10,761	\$110,761
Total Revenues	\$1,308,458	\$3,536,241	\$1,338,227	\$1,286,877	\$1,386,877
Net Expenditures	\$157,631	\$0	\$1,906,448	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Note: Balance in FY 2005-2006 expenditures to be covered with approved fund balance appropriation.

REAPPRAISAL RESERVE FUND

PROGRAM DESCRIPTION

State law allows for the establishment of a Reappraisal Reserve Fund to finance the revaluation of real property in Durham County. The County must revalue all real property a minimum of eight- (8) years, but may conduct countywide appraisals more often. Each year the County appropriates approximately one eighth (1/8) of the estimated cost of the revaluation to this reserve as required by law.

The revaluation in 1985 was performed under contract with a specialty firm. In December 1989, the Board of County Commissioners approved a major reorganization of the Tax Assessor's office with the goal of conducting an in-house revaluation in 1993. The revaluation was effective January 1, 1993 reflecting market value for all real property in Durham County. The tax rates in FY 1993-94 reflected the new values.

The most recent County revaluation was conducted during the 2000-01 fiscal year. Fiscal year 2001-02 felt the effects of this revaluation in the tax rate established by the Board of County Commissioners. While the County tax rate dropped significantly, it was offset by the increased value of the property being taxed, effectively bringing the County the same amount of revenue as the pre-revaluation tax rate. Tax increases or decreases occur after the tax rate has been lowered.

FY 2006-07 HIGHLIGHTS

On-going preparation for the next revaluation will take place during the 2006-2007 and 2007-2008 fiscal years. As a result of the revaluation of real property values, the change in value will be effective January 1, 2008; with the results affecting the 2008-09 fiscal year budget process.

The revaluation of property is an on-going process and the reappraisal fund has been funded annually by a transfer from the general fund. In fiscal 2006-2007, it is recommended that the BOCC adopt a resolution to close the revaluation fund and transfer the balance as of June 30, 2006 fund back to the general fund. The costs of revaluation will be included in the Tax Administration fund center.

Reappraisal Reserve Fund

Fund: Reappraisal Reserve

Functional Area: General Government

Fund Center: 414014100

Summary	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ <i>Expenditures</i>					
Personnel	\$0	\$0	\$90,339	\$12,301	\$0
Operating	\$21,513	\$63,705	\$36,739	\$72,855	\$0
Capital	\$0	\$8,000	\$7,887	\$30,000	\$0
Transfers	\$0	\$0	\$0	\$0	\$283,000
Total Expenditures	\$21,513	\$71,705	\$134,965	\$115,156	\$283,000
▽ <i>Revenues</i>					
Investment Income	\$4,765	\$0	\$1,370	\$1,400	\$0
Other Fin. Sources	\$100,000	\$71,705	\$0	\$305,510	\$283,000
Total Revenues	\$104,765	\$71,705	\$1,370	\$306,910	\$283,000
Net Expenditures	(\$83,252)	\$0	\$133,595	(\$191,754)	\$0
FTEs	0.00	0.00	4.00	4.00	0.00

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